

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
MISSOULA DIVISION

BJ RENTALS, LLC,

Plaintiff,

v.

ROBERT JAMES BUCK a.k.a.

ROBERT J. BUCK a.k.a.

ROBERT BUCK,

COLLECTION BUREAU SERVICES,  
INC.,

CB1, INC. d.b.a. CBM  
COLLECTIONS,

ALLY FINANCIAL, INC. f.k.a.

GMAC, INC.,

MONTANA DEPARTMENT OF  
REVENUE, and

INTERNAL REVENUE SERVICE,

Defendants.

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UNITED STATES OF AMERICA,

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CV 22–199–M–DLC

ORDER

Counter and Crossclaim Plaintiff,

v.

BJ RENTALS LLC,

Counterclaim Defendant,

ROBERT JAMES BUCK,  
COLLECTION BUREAU SERVICES  
INC.,  
CB1 INC.,  
ALLY FINANCIAL, INC., and  
MONTANA DEPARTMENT OF  
REVENUE,

Crossclaim Defendants.

Before the Court is the United States’ Unopposed Motion to Substitute the United States of America for the Internal Revenue Service. (Doc. 27.) The motion requests that the United States of America be substituted for the Internal Revenue Services (“IRS”) because the IRS is not the proper defendant. (Doc. 27 at 2–3.) No party objects to the substitution. (*Id.* at 2.)

Plaintiff originally filed this suit in the Flathead County District Court of the State of Montana to quiet title to the property located at 123 South Cedar Drive, Kalispell, Montana 59901. (*Id.*) Plaintiff included the IRS as a Defendant because of potential federal tax liens on the property. When the United States removed the

case to this Court, the IRS remained in the caption as a Defendant. (*Id.* at 3.) The United States now argues that the IRS is not the proper defendant in this case. The Court agrees.

When a taxpayer is authorized to sue on a matter arising out of IRS actions, the United States of America is the proper defendant. *Devries v. I.R.S.*, 359 F. Supp. 2d 988, 991 (E.D. Cal. 2005). 28 U.S.C. 2410(a)(1) authorizes Plaintiff's quiet title action against the United States. Therefore, the United States is the proper defendant in this case.

Accordingly, IT IS ORDERED that the United States of America shall be substituted for Defendant Internal Revenue Service in this Case. The case caption shall list the United States of America instead of the Internal Revenue Service as the Defendant, Counterclaim Plaintiff, and Crossclaim Plaintiff.

DATED this 23rd day of October, 2023.



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Dana L. Christensen, District Judge  
United States District Court